

Exhibit F

Johnson & Johnson
MEDICAL INC.

January 31, 1997

Henry B. Schur
Vice President, Marketing
Simplex Medical Systems, Inc.
430 Ansin Boulevard
Suite G
Hallendale, FL 33009

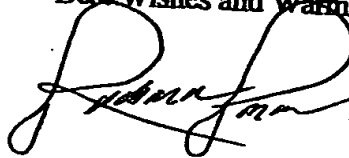
Dear Henry:

Thank you for traveling to Texas to assist me in the product training for the two dentists involved in the clinical evaluation of the Jet Stream Airbrator. In addition to the pleasure of having your company during the training sessions, I was very pleased to see the recent innovations and improvements to the device.

As you know, the product test is scheduled to run through Friday, February 7. Evaluation forms will be collected from each of the two dentists at the conclusion of the test. We also expect to interview the two dentists and their respective associates to gather other comments or information not specifically mentioned in the evaluation form. At that point, Ms. Patti McCoy, the new Marketing Manager at J&J Medical, for the dental market, will take responsibility for moving the Jet Stream Airbrator Project forward.

Henry, my sincere appreciation to you and the other associates at Simplex Medical for all your help and assistance in allowing us to fully assess this new business opportunity.

Best Wishes and Warmest Regards,



Richard Ponder

lao/RP

c: Patti McCoy
Sam Jowers